IN THE UNITED STATES DISTRICT COURT FOR THE NORTHERN DISTRICT OF ALABAMA SOUTHERN DIVISION

UNITED STATES OF AMERICA,)
Plaintiff,))
v.) CIVIL NO.: 2:08-CV-00881-VEH
MARK SMITH, DC,))
Defendant.))

FINDINGS OF FACT AND CONCLUSIONS OF LAW

This cause coming on to be heard on the written motion of Plaintiff (Doc. #4) filed on July 29, 2008, and supported by the attorney certificate and affidavit for judgment by default in favor of Plaintiff and against Defendant. Pursuant to Rule 55 of the Federal Rules of Civil Procedure, the court makes the following findings of fact and conclusions of law:

- 1. The summons and complaint were served upon Defendant on June 12, 2008, as evidenced by the proof of service (Doc. #3) filed on July 28, 2008.
 - 2. Defendant has failed to appear, plead, or otherwise defend.
- 3. Defendant is not an infant or incompetent person, nor has Defendant been in the military service of the United States since the filing of this suit or for a period of six months prior to such filing.

4. The clerk filed an entry of default against Defendant (Doc. #5) on July

29, 2008.

5. Defendant is indebted to Plaintiff in the principal sum of \$11,847.71,

court costs of \$350.00 pursuant to 28 U.S.C. § 2412(a)(2), accrued interest of \$382.37

through July 31, 2008 at the daily rate of interest of \$1.66 until date of judgment, plus

interest from the date of judgment at the prevailing legal rate per annum,

administrative charges of \$.00, and costs of process service of \$55.00.

6. Plaintiff is due to recover from Defendant the total sum of \$12,635.08,

plus interest from July 31, 2008, until date of judgment at the daily rate of interest of

\$1.66 and interest thereafter at the prevailing legal rate per annum until paid in full.

The court will enter a judgment by default accordingly.

DONE and **ORDERED** this the 31st day of July, 2008.

VIRGINIA EMERSON HOPKINS

United States District Judge